



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART XIII

LOCAL FINANCIAL RETURNS.

297 Returns of local finance to be made to Secretary of State.

- (1) Subject to the provisions of this section, a return shall be made to the Secretary of State for each year of all sums levied or received in respect of any compulsory rates, taxes, tolls or dues and of the expenditure of any such sums:

Provided that nothing in this subsection shall extend to—

- (i) rates, taxes, tolls or dues levied for the public revenue of the United Kingdom; or
 - (ii) tolls or dues taken by any statutory undertakers carrying on business for profit or by any company within the meaning of the Companies Act, 1929, as revenues of their undertaking; or
 - (iii) tolls or dues taken by prescription or otherwise as private property.
- (2) The returns required to be made under this section shall—
- (a) be in such form and contain such particulars as the Secretary of State may direct;
 - (b) be for the year ending the fifteenth day of May or for such other period of twelve months as the accounts are in use to be made up for;
 - (c) be sent to the Secretary of State in the month of July immediately after the end of the year to which the return relates;
 - (d) be made—
 - (i) in the case of a return by a local authority, by the clerk of the authority;
 - (ii) in the case of any other return where the power to levy the rate, tax, toll or due is vested in a corporate body, by their clerk, or if there is no clerk by the treasurer or other person whose duty it is to keep the accounts of that body, and in any other case by the person or body of persons in whom that power is vested.

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- (3) Where under the immediately preceding subsection a return is required to be made by the clerk of an authority or by the clerk to a corporate body, the return shall be certified by the treasurer or other person whose duty it is to keep the accounts of the authority or corporate body.
- (4) Where under any enactment whether passed before or after the commencement of this Act, any annual return relating to any rate, tax, toll or due (other than such as are levied for the public revenue of the United Kingdom) is required to be made to a Minister, a return under this Part of this Act need not be made, so however that where such annual return is made to a Minister other than the Secretary of State a duplicate thereof shall in like manner be sent to the Secretary of State, and any person failing to send such duplicate shall be subject to the like penalty as a person failing to make a return under this Part of this Act.
- (5) The duplicate abstract of accounts of a local authority or of a joint board to which this Part of this Act applies which is required by Part X of this Act to be sent to the Secretary of State by the auditor of the accounts of the authority or board shall, if the Secretary of State so directs, be deemed to be the return made by the clerk of the authority or board under this Part of this Act with respect to the sums levied or received and expenditure included in the accounts:

Provided that if for any reason the said duplicate abstract of accounts is not received by the Secretary of State by the thirtieth day of September in any year, the Secretary of State may, notwithstanding any such direction, require the clerk of the authority or board to furnish to him within one month after the date of the requirement a return under this Part of this Act, and the provisions of this Part of this Act shall, subject to any necessary modifications, apply with respect to the return so required.

298 Returns to be summarised.

The Secretary of State shall every year cause to be made a summary of the returns sent to him under this Part of this Act, and shall lay it before both Houses of Parliament.

299 Penalties.

- (1) If any person fails to make a return which he is required to make under this Part of this Act, he shall be liable on summary conviction to a fine not exceeding twenty pounds.
- (2) Where a return is required to be made under this Part of this Act by a body of persons unincorporate, each member of the body shall be liable in respect of such failure to make any such return.
- (3) Notwithstanding the recovery of any penalty under this section, the making of the return under this Part of this Act may be enforced at the instance of the Secretary of State by decree of the Court of Session pronounced in a petition presented for that purpose.